

CASE NAME: SUPERIOR AIR PARTS, INC.

ACCRUAL BASIS-4

CASE NUMBER: 08-36705-BJH-11

ACCOUNTS RECEIVABLE AGING		SCHEDULE AMOUNT	MONTH 2/28/2009	MONTH 3/31/2009	MONTH 4/30/2009
1.	0-30	1,746,699	2,386,483	1,223,651	876,667
2.	31-60	129,130	357,409	189,205	269,582
3.	61-90	48,258	305,862	314,018	193,629
4.	91+	3,467,968	3,541,859	3,802,146	4,060,585
5.	TOTAL ACCOUNTS RECEIVABLE	5,392,055	6,591,614	5,529,020	5,400,463
6.	AMOUNT CONSIDERED UNCOLLECTIBLE	0	4,154,909	3,889,260	3,857,121
7.	ACCOUNTS RECEIVABLE (NET)	5,392,055	2,436,705	1,639,760	1,543,342

AGING OF POSTPETITION TAXES AND PAYABLES

TAXES PAYABLE	0-30 DAYS	31-60 DAYS	61-90 DAYS	91+ DAYS	TOTAL
1. FEDERAL					0
2. STATE					0
3. LOCAL					0
4. OTHER (ATTACH LIST)					0
5. TOTAL TAXES PAYABLE					0
6. ACCOUNTS PAYABLE	194,538	136,409	0	0	330,947

STATUS OF POSTPETITION TAXES

	BEGINNING TAX LIABILITY*	AMOUNT WITHHELD AND OR ACCRUED	AMOUNT PAID	ENDING TAX LIABILITY
FEDERAL				
1. WITHHOLDING**	0	11,539	11,539	0
2. FICA - EMPLOYEE**	0	5,188	5,188	0
3. FICA - EMPLOYER**	0	5,188	5,188	0
4. UNEMPLOYMENT	0	1	1	0
5. INCOME	0	0	0	0
6. OTHER (ATTACH LIST)	0	2,427	2,427	0
7. TOTAL FEDERAL TAXES	0	24,342	24,342	0
STATE AND LOCAL				
8. WITHHOLDING	0	0	0	0
9. SALES	3,745	46	3,887	(96)
10. EXCISE	0	0	0	0
11. UNEMPLOYMENT	0	112	112	0
12. REAL PROPERTY	0	0	0	0
13. PERSONAL PROPERTY	0	0	0	0
14. OTHER (ATTACH LIST)	0	0	0	0
15. TOTAL STATE & LOCAL	3,745	158	3,998	(96)
16. TOTAL TAXES	3,745	24,500	28,341	(96)

* The beginning tax liability should represent the liability from the prior month or, if this is the first report, the amount should be zero.

** Attach photocopies of IRS Form 6123 or your FTD coupon and payment receipt to verify payment or

DEPARTMENT	HOURS	EARNINGS	GROSS	STATUTORY DEDUCTIONS	VOL DEDS.	NET PAY
	Reg / O/T	Hours 3 & 4	Earn 3 & 4	Earn 5	Federal	State/Local
** GRAND TOTAL **	4.00	V	VAC	NO. PAYS: 14	NET CASH: 32,041.78	

Hours 3,4 Analysis:		S	SICK	4.00	V	VAC	89.53	93.53	Earnings 3,4,5 Analysis:		E	OTHER	7,000.00	V	VAC	549.89	N- K 401MTC	863.48	863.48
State Analysis:		STATE	TAX	STATE	WAGES	BY STATE	FIT		Memo Analysis:		Total		7,549.89	Total		7,549.89	Total		7,549.89
TX						6,597.79			Deduction Analysis		A	COLPRE	33.71	B	COLPST	31.00	F	K LOAN	193.00
Total						6,597.79			Total		H	HLTH	1,636.00	J	TERMLF	115.00	K	401K	2,863.00
									Federal Taxable Analysis and		W	CHK	31,791.00	X	CHK2	150.00	Z	SAV2	100.00
									Employer Unemployment Liability		Total		36,915.00	Cafeteria 125		Deduction Analysis		Total	
									TX	SUI	1,640.62	PCT	68.25	A	- MED	33.50	H	- MED	1,636.00
									Total		1,640.62		68.25	Total		1,669.50		1,669.50	

Federal		Deposit Liability		TOTAL LIABILITY		6,597.79	
Federal Tax							
Earned Income Credit Advances							
Social Security							
EE Amount Withheld	2,809.16						
ER Taxable X 6.20%	2,809.17						
Total Social Security	5,618.33						
Medicare							
EE Amount Withheld	657.02						
ER Taxable X 1.45%	656.98						
Total Medicare	1,314.00						
Total	13,530.12						

ALL CROSSFOOTS OK

SUPERIOR AIR PARTS

Company Code: PS7

Batch: 5488-062

Period Ending : 04/05/2009

Week 15

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Pay Date : 04/10/2009

ADP Payroll Summary

DEPARTMENT	HOURS	Reg / O/T	Hours 3 & 4	EARNINGS	Reg / O/T	Earn 3 & 4	GROSS	STATUTORY DEDUCTIONS	Federal	State/Local	VOL DEDS.	NET PAY
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** GRAND TOTAL **

14 NET CASH: 27,994.66

NO. PAYS:

Hours 3,4 Analysis:

H	HOL	S	SICK	V	VAC	Total
112.00	8.00	0.00	0.00	0.00	0.00	120.00
14.83	24.00					38.83
158.83						

Earnings 3,4,5 Analysis:

H	HOL	S	SICK	V	VAC	Total
771.76	145.46					917.22
117.44						117.44
1,034.66						

Memo Analysis:

N-	K	401MTC	Total
648.85			648.85

Deduction Analysis

A	COLPRE	33.50
B	COLPST	31.80
F	K LOAN	193.30
H	HLTH	1,636.35
J	TERMLF	115.20
K	401K	2,152.40
W	CHK	27,744.68
X	CHK2	150.00
Z	SAV2	100.00
Total		32,157.40

Federal Taxable Analysis and

Federal	Employer Unemployment Liability	TAXABLE	PCT	TAX
36,211.47				4,941.59
FUTA		.80		
Social Security - EE	38,363.88	6.20		2,378.55
Social Security - ER	38,363.88	6.20		2,378.56
Medicare - EE	38,363.88	1.45		556.26
Medicare - ER	38,363.88	1.45		556.28

State Taxable Analysis and

TX	SUI	TAXABLE	PCT	TAX
1,047.10	4.1600			43.56
1,047.10				43.56
Total				

Cafeteria 125

A	- MED	33.57
H	- MED	1,636.35
Total		1,669.92

Federal

Deposit Liability	TOTAL
Federal Tax	4,941.59
Earned Income Credit Advances	
Social Security	
EE Amount Withheld	2,378.55
ER Taxable X 6.20%	2,378.56
Total Social Security	4,757.11
Medicare	
EE Amount Withheld	556.26
ER Taxable X 1.45%	556.28
Total Medicare	1,112.54
Total	10,811.24

ALL CROSSFOOTS OK



Payroll Summary

SUPERIOR AIR PARTS

Company Code: PS7

Batch: 0363-062

Period Ending : 04/19/2009

Pay Date : 04/24/2009

Week 17

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Monthly Operating Report

CASE NAME: SUPERIOR AIR PARTS, INC.
CASE NUMBER: 08-36705-BJH-11

ACCRUAL BASIS-5

The debtor in possession must complete the reconciliation below for each bank account, including all general, payroll, and tax accounts, as well as all savings and investment accounts, money market accounts, certificates of deposit, governmental obligations, etc. Accounts with restricted funds should be identified by placing an asterisk next to the account number. Attach additional sheets if necessary.

MONTH: _____

BANK RECONCILIATIONS		Account #1	Account #2	Account #3	
A.	BANK: JPMORGAN CHASE	JPM CHASE	JPM CHASE	JPM CHASE	
B.	ACCOUNT NUMBER:	790437578	790438485	790438568	TOTAL
C.	PURPOSE (TYPE):	Operating	Payroll	AVCO	
1.	BALANCE PER BANK STATEMENT	3,410,787	0	0	3,410,787
2.	ADD: TOTAL DEPOSITS NOT CREDITED	0	0	0	0
3.	SUBTRACT: OUTSTANDING CHECKS	0	0	0	0
4.	OTHER RECONCILING ITEMS	0	0	0	0
5.	MONTH END BALANCE PER BOOKS	3,410,787	0	0	3,410,787
6.	NUMBER OF LAST CHECK WRITTEN	70175		Wires only	70175
INVESTMENT ACCOUNTS					
BANK, ACCOUNT NAME, & NUMBER		DATE OF PURCHASE	TYPE OF INSTRUMENT	PURCHASE PRICE	CURRENT VALUE
7.					
8.					
9.					
10.					
11.	TOTAL INVESTMENTS			0	0
CASH					
12.	CURRENCY ON HAND				500
13.	TOTAL CASH - END OF MONTH				3,411,287

Monthly Operating Report

CASE NAME: SUPERIOR AIR PARTS, INC.
CASE NUMBER: 08-36705-BJH-11

ACCRUAL BASIS-5

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MONTH: _____

BANK RECONCILIATIONS		Account #1	Account #2	Account #3	
A.	BANK: JPMORGAN CHASE	JPM CHASE	JPM CHASE	JPM CHASE	TOTAL
B.	ACCOUNT NUMBER:	790438162	790438501		
C.	PURPOSE (TYPE):	AP	Section 125		
1.	BALANCE PER BANK STATEMENT	0	0	0	0
2.	ADD: TOTAL DEPOSITS NOT CREDITED	0	0	0	0
3.	SUBTRACT: OUTSTANDING CHECKS	0	0	0	0
4.	OTHER RECONCILING ITEMS	0	0	0	0
5.	MONTH END BALANCE PER BOOKS	0	0	0	0
6.	NUMBER OF LAST CHECK WRITTEN				0
INVESTMENT ACCOUNTS					
BANK, ACCOUNT NAME, & NUMBER		DATE OF PURCHASE	TYPE OF INSTRUMENT	PURCHASE PRICE	CURRENT VALUE
7.					
8.					
9.					
10.					
11.	TOTAL INVESTMENTS			0	0
CASH					
12.	CURRENCY ON HAND				0
13.	TOTAL CASH - END OF MONTH				0

Monthly Operating Report

ACCRUAL BASIS-6

CASE NAME: SUPERIOR AIR PARTS, INC.

CASE NUMBER: 08-36705-BJH-11

MONTH: April 2009

OF THE TOTAL DISBURSEMENTS SHOWN FOR THE MONTH, LIST THE AMOUNT PAID TO INSIDERS (AS DEFINED IN SECTION 101 (31) (A)-(F) OF THE U.S. BANKRUPTCY CODE) AND TO PROFESSIONALS. ALSO, FOR PAYMENTS TO INSIDERS, IDENTIFY THE TYPE OF COMPENSATION PAID (e.g. SALARY, BONUS, COMMISSIONS, INSURANCE, HOUSING ALLOWANCE, TRAVEL, CAR ALLOWANCE, ETC.). ATTACH ADDITIONAL SHEETS IF NECESSARY

INSIDERS			
NAME	TYPE OF PAYMENT	AMOUNT PAID	TOTAL PAID TO DATE
1. Kent Abercrombie	Payroll	11,000	43,000
2.			
3.			
4.			
5.			
6. TOTAL PAYMENTS TO INSIDERS			43,000

PROFESSIONALS					
NAME	DATE OF COURT ORDER AUTHORIZING PAYMENT	AMOUNT APPROVED	AMOUNT PAID	TOTAL PAID TO DATE	TOTAL INCURRED & UNPAID*
g. 1. STRASBURGER					472,040
2. CORPORATE FINANCE PARTNERS					0
3. BAKER & MCKENZIE					205,000
4. LAIN FAULKNER					71,631
5.					
6. TOTAL PAYMENTS TO PROFESSIONALS		0	0	0	748,672

* INCLUDE ALL FEES INCURRED, BOTH APPROVED, AND UNAPPROVED

POSTPETITION STATUS OF SECURED NOTES, LEASES PAYABLE AND ADEQUATE PROTECTION PAYMENTS

NAME OF CREDITOR	SCHEDULED MONTHLY PAYMENTS DUE	AMOUNTS PAID DURING MONTH	TOTAL UNPAID POSTPETITION
1. TEXAS DUGAN	34,387	35,482	0
2. AICCO	5,971	5,971	(0)
3. GREAT AMERICAN LEASING	734	734	(0)
4. PRINT, INC.	1,310	1,310	0
5. ARAMARK	240	2,668	(2,428)
6. DALLAS RECYCLING	238	238	(0)
7. ERVIN LEASING	301	301	0
8. TYGRIS VENDOR	5,339	5,339	(0)
9. TOTAL	48,520	52,044	(2,429)